DUTCHESS COUNTY
Council on Alcoholism & Chemical Dependency, Inc.

80 Washington Street, Suite 103, Poughkeepsie NY 12601

Judith H. James, ACSW, LCSW-R,
Executive Director

August 17, 2006

Mrs. Diane Jablonski
Comptroller
Office of the Comptroller
Dutchess County
22 Market Street
Poughkeepsie, New York 12601

Dear Mrs. Jablonski:

Thank you for coming today to our offices to review the audit report with Susan Donovan and me. As you suggested, we would like to recommend a few changes be incorporated into this report.

We are in the process of waiting for the revised contract from the Department of Mental Hygiene to reflect the additional $2,542.00 to be reimbursed to the Council for moving expenses incurred from our moving our offices to our present location. As soon as we receive it, we will sign and forward it on to the appropriate department. We understand that a revised 2005 CFR needs to be completed taking into account this additional funding. This has already been completed and sent to Mr. Gerald Brisley.

Per your instructions, we have revised our 2005 CFR to include all school based income and expenses. These figures in the revised 2005 CFR correspond to the figures contained in the audit report. Attached please find a copy of that report. The original will be submitted to Mr. Gerald Brisley under separate cover.

On the STOP-DWI contract, the audit states that STOP DWI pays for a full-time educator. Please be advised that the STOP-DWI money only pays for a portion of the educator's salary.

We understand that it is important to separate the duties of our fiscal department. As per your suggestion, we will train a staff member to handle the duties of the fiscal coordinator should she be unavailable. Our finance committee will review bank statements monthly, as well as, open bank statements and reconcile them periodically.

We will continue to work with our accounting firm to put additional internal controls in that department. If you have any additional suggestions, please let us know.

It was a pleasure working with you and your audit team.

Sincerely,

Judith H. James

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Executive Director